

FORM

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
BUSINESS TAX SUMMARY

SEQUENCE #1

BT-SUMMARY

For the CALENDAR year 1995 or other tax year beginning Mo Day Year and ending Mo Day Year

STEP 1
Place LABEL
HERE
Otherwise
Please Print
or Type

PROPRIETORSHIP - LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER
PROPRIETORSHIP - SPOUSE'S LAST NAME	FIRST NAME & INITIAL	SPOUSE'S SOCIAL SECURITY NUMBER
CORPORATE, PARTNERSHIP, FIDUCIARY OR NON-PROFIT NAME		
NUMBER AND STREET ADDRESS		FEDERAL IDENTIFICATION NUMBER
CITY OR TOWN, STATE AND ZIP CODE		PRINCIPAL BUSINESS ACTIVITY CODE (Follow Federal Instructions)
For next year, instead of receiving a Business Tax Booklet, do you wish to receive just a mailing label to give to your preparer? If yes, check here <input type="checkbox"/>		SPOUSE'S PRINCIPAL BUSINESS ACTIVITY CODE (FOR PROPRIETORSHIP)

STEP 2
Return Type,
Federal
Information
and Filing
Requirement

☐ ② CORPORATION ☐ ③ PARTNERSHIP ☐ ① PROPRIETORSHIP ☐ AMENDED RETURN
☐ ② COMBINED GROUP ☐ ⑤ NON-PROFIT ☐ ④ FIDUCIARY ☐ FINAL RETURN

☐ Check here if the IRS has made any agreed or partially agreed to adjustments for any federal income tax return which has not been previously reported to NH. Enter years covered by IRS _____ Submit changes under a separate cover.

DO YOU MEET THE FILING REQUIREMENTS FOR: (SEE INSTRUCTIONS) BET: Yes ___ No ___ BPT: Yes ___ No ___

STEP 3

PLEASE COMPLETE THE BET AND/OR BPT RETURN(S) AND THEN BUSINESS TAX SUMMARY.

STEP 4
Figure Your
Balance
Due or
Overpayment

1 (a) Business Enterprise Tax Net of Statutory Credits	1 (a)		
(b) Business Profits Tax Net of Statutory Credits	1 (b)		1
2 PAYMENTS:			
(a) Tax paid with application for extension	2 (a)		
(b) Payments from 1995 estimated taxes	2 (b)		
(c) Payments carried over from prior year	2 (c)		
(d) Payments with original return (Amended returns only)	2 (d)		2
3 TAX DUE (Line 1 less line 2)			3
4 ADDITIONS TO TAX:			
(a) Interest (See instructions)	4 (a)		
(b) Failure to Pay (See instructions)	4 (b)		
(c) Failure to File (See instructions)	4 (c)		
(d) Underpayment of Estimated Tax (See instructions) Attach Form DP 2210/2220	4 (d)		4
5 BALANCE DUE (Line 3 plus line 4). If less than \$1 do not pay, but still file the return. Make check payable to: State of New Hampshire			5
6 OVERPAYMENT (Line 2 less line 1, adjusted by line 4, if applicable)	6		
7 Apply overpayment amount of line 6 to: (a) The 1996 tax liability			7 (a)
(b) Refund - Please allow 12 weeks for processing			7 (b)

THIS RETURN MUST BE ACCOMPANIED BY COMPLETE AND LEGIBLE COPIES OF THE APPROPRIATE FEDERAL FORMS AND SCHEDULES.

STEP 5
Signature(s)

Under penalties of perjury, I declare that I have examined this summary and the attached returns, and to the best of my belief they are true, correct and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge. If a combined group, I also certify that all affiliated companies are included in the appropriate group described in this return.

Signature	Signature of Paid Preparer Other Than Taxpayer
Title and Date	Preparer's Identification Number Date
Spouse's Signature and Date (PROPRIETORSHIP ONLY)	Preparer's Address
MAIL TO: DOCUMENT PROCESSING DIVISION P.O. BOX 637 CONCORD, NH 03302-0637	City or Town, State and Zip Code

BT-SUMMARY

FORM

BET-PROP

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
BUSINESS ENTERPRISE TAX RETURN FOR PROPRIETORSHIPS

SEQUENCE # 2

For the CALENDAR year **1995** or other tax year beginning Mo Day Year and ending Mo Day Year

**YOU ARE REQUIRED TO FILE THIS FORM IF GROSS RECEIPTS WERE GREATER THAN \$100,000
 OR
 THE ENTERPRISE VALUE TAX BASE WAS GREATER THAN \$50,000.**

STEP 1 Please Print or Type Name	LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER _____ - _____ - _____	
	SPOUSE'S LAST NAME	FIRST NAME & INITIAL	SPOUSE'S SOCIAL SECURITY NUMBER _____ - _____ - _____	
If your business activities are conducted both within and without New Hampshire AND the business organization is subject to a business privilege tax, a net income tax, a franchise tax based upon net income or a capital stock tax in another state, whether or not it is actually imposed by the other state, then the business enterprise must apportion its enterprise value tax base. Complete Form BET-80 to determine the values for lines 1, 2 and 3. If both you and your spouse conduct separate business activities both within and without New Hampshire, then each must complete a separate Form BET-80. Form BET-80 may be obtained by calling (603) 271-2192.				
STEP 2 Compute the Enterprise Value Tax Base		COLUMN "A" -YOU-		COLUMN "B" -YOUR SPOUSE-
	1 Dividends Paid	1		1
	2 Compensation and Wages Paid or Accrued	2		2
	3 Interest Paid or Accrued	3		3
	4 Enterprise Value Tax Base (Sum of lines 1, 2 and 3)	4		4
STEP 3 Figure Your Tax	5 (a) NH Business Enterprise Tax (Line 4 x .0025)	5(a)		5(a)
	(b) Enter total of lines 5(a), Columns A and B			5(b)
	6 Statutory Credits: (a) RSA 162-L:8, Community Development Finance Authority Credit (See instructions)	6(a)		
	(b) Transition Credits (See instructions)	6(b)		6
	7 Business Enterprise Tax Net of Statutory Credits [Line 5(b) less line 6. IF NEGATIVE, ENTER 0.]			7

ENTER THE AMOUNT FROM LINE 7 ON LINE 1(a) OF THE BUSINESS TAX SUMMARY FORM.

IF YOU HAVE COMPLETED THIS RETURN IT MUST BE FILED WITH THE BT-SUMMARY.

**NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
PROPRIETORSHIP BUSINESS PROFITS TAX RETURN**

SEQUENCE #4

For the CALENDAR year **1995** or other tax year beginning and ending
Mo Day Year Mo Day Year

Due date for CALENDAR year is on or before April 16, 1996 or the 15th day of the 4th month after the close of the fiscal period.

YOU ARE REQUIRED TO FILE THIS FORM IF GROSS RECEIPTS WERE GREATER THAN \$50,000.

STEP 1 Please Print or Type	LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER	
	SPOUSE'S LAST NAME	FIRST NAME & INITIAL	SPOUSE'S SOCIAL SECURITY NUMBER	

STEP 2 Figure Your Tax	Husband and wife may NOT combine net results of separately held business organizations. Attach all applicable Federal Forms						COLUMN A Your Income	COLUMN B Spouse's Income
	1 NET PROFIT OR (LOSS) FROM BUSINESS (Federal Form 1040, Sch. C, line 31)						1	1
	2 RENTAL INCOME OR (LOSS)							
	(a) Income or Loss From Rental Activity (Federal Form 1040, Sch. E, line 22 column A + B + C)							
	(b) Net Farm Rental Profit or Loss (Federal Form 4835, line 32)							
	(c) TOTAL						2(c)	2(c)
	3 NET FARM PROFIT OR (LOSS) (Federal Form 1040 Sch F, line 36)						3	3
	4 NET GAIN OR (LOSS) FROM SALE OF ASSETS HELD FOR USE IN BUSINESS, FARMING AND/OR RENTAL PURPOSES (See instructions) Attach schedule if additional space is needed. (Federal Form 4797)							
	(1) Description of Property	(2) Gains or Losses	(3) Accumulated Passive Loss	(4) Total Column 2 + 3	(5) Total Attributed To You	(6) Total Attributed To Spouse		
	(a)							
	(b)							
	(c) TOTAL				4(c)	4(c)		
	5 INSTALLMENT GAIN OR (LOSS) (See instructions) Attach schedule if additional space is needed. (Federal Form 6252)							
	(1) Date of Original Sale Mo Day Year	(2) Taxable Gains or Losses	(3) Accumulated Passive Loss	(4) Total Column 2 + 3	(5) Total Attributed To You	(6) Total Attributed To Spouse		
	(a)							
	(b)							
	(c) TOTAL				5(c)	5(c)		
	6 Gross Business Profits [Combine lines 1, 2(c), 3, 4(c), and 5(c)]						6	6
	7 Compensation for Personal Services (See instructions)						7	7
	8 Subtotal (Line 6 less line 7. If negative, show in brackets. See instructions for NOL carry forward provision)						8	8
	9 NH Net Operating Loss Deduction (Attach Form DP-132)						9	9
	10 Other Additions and Deductions per RSA 77-A:4 (If negative, show in brackets.)						10	10
	11 Adjusted Gross Business Profits (Line 8 minus line 9 adjusted by line 10. If negative, show in brackets.)						11	11
	12 New Hampshire Apportionment (Form DP-80, line 5. Express as a decimal to 6 places.)						12	12
	Interstate Proprietorships must apportion income - see DP-80 instructions.							
	13 New Hampshire Taxable Business Profits (Line 11 x 12. If negative, enter 0.)						13	13
	14 New Hampshire Business Profits Tax (Line 13 x 7%)						14	14

STEP 3 Figure Your Credits	15 Credits: allowed under RSA 77-A:5 as shown on Form DP-160						15	15
	16 Subtotal (Line 14 less line 15)						16	16
	17 Business Enterprise Tax Credit (See instructions)						17	17
	18 Business Enterprise Tax Credit to be applied against Business Profits Tax (Enter the lesser of line 16 or line 17. See instructions)						18	18
	19 (a) NH Business Profits Tax Net of Statutory Credits (Line 16 less line 18)						19(a)	19(a)
	(b) NH Business Profits Tax Net of Statutory Credits (Sum of line 19(a), Columns A and B. IF NEGATIVE ENTER 0.)						19(b)	19(b)

**ENTER THE AMOUNT FROM LINE 19(b) ON LINE 1(b) OF THE BUSINESS TAX SUMMARY FORM.
IF YOU HAVE COMPLETED THIS RETURN IT MUST BE FILED WITH THE BT-SUMMARY.**